IN THE UNITED STATES PATE	ENT AND TRADEMARK OFFICE
In re application of: Kangguo Cheng, et al.	
Serial Number: 10/708,814	Examiner: Fernando L. Toledo
Filed: 03/26/2004	Group Art Unit: 2823
Title: METHOD AND STRUCTURE FOR ENHANCING TRENCH CAPACITANCE	IBM Corporation D/18G, B/321, Zip 482 2070 Route 52 Hopewell Junction, NY 12533-6531

AMENDMENT UNDER 37 C.F.R. § 1.116

Pleasented 4/1/66

Hon. Commissioner for Patents P.O. Box 1450 Alexandria VA 22313-1450

Sir:

In response to the Final Office Action dated May 23, 2006, Applicant respectfully request reconsideration and allowance of the above-identified application as follows:

Amendments to the Claims are reflected in the listing of Claims beginning on page 2 of this paper.

Remarks begin on page 4 of this paper.